

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS

FOR THE MINNESOTA BOARD OF ACCOUNTANCY

In the Matter of Lisa M. Beltz

**FINDINGS OF FACT,
CONCLUSIONS AND
RECOMMENDATION**

This matter came on for a prehearing conference before Administrative Law Judge Eric L. Lipman on February 26, 2007, at the Minneapolis offices of the Office of Administrative Hearings.

Gregory P. Huwe, Assistant Attorney General, 445 Minnesota Street, Suite 1800, St. Paul, Minnesota, 55101-2134, appeared on behalf of the Complaint Investigation Committee of the Minnesota Board of Accountancy (Board). There was no appearance by, or on behalf of, Lisa M. Beltz. The hearing record closed on February 26, 2007.

STATEMENT OF THE ISSUES

1. Whether Respondent failed to submit a report showing completion of required Continuing Professional Education credits, in violation of Minn. Stat. § 326A.04, subd. 4 and Minn. R. 1105.3000?
2. Whether Respondent failed to renew Respondent's license, in violation of Minn. Stat. § 326A.04?
3. Whether Respondent failed to respond to communications from the Board, in violation of Minn. R. 1105.1200?
4. Whether Respondent failed to appear before the Board, in violation of Minn. R. 1105.1300?
5. Whether Respondent's conduct constitutes grounds justifying the Board to take disciplinary action against Respondent?

Based on the evidence in the hearing record, the Administrative Law Judge makes the following:

FINDINGS OF FACT

1. On January 11, 2007, a Notice of and Order for Hearing and Order for Prehearing Conference (Notice of and Order for Hearing) in this matter was

mailed to: 9216 Victoria Court, Brooklyn Park, MN 55443.¹ The Notice of and Order for Hearing indicated that a Prehearing Conference would be held in this matter on February 26, 2007.²

2. The Notice and Order for Hearing in this matter includes the following statement:

Respondent's failure to appear at the prehearing conference or hearing may result in a finding that Respondent is in default, that the Department's allegations contained in the Statement of Charges may be accepted as true, and that its proposed disciplinary action may be upheld.³

3. No one appeared at the February 26, 2007, prehearing conference on behalf of Respondent. No prehearing request was made for a continuance, nor did anyone file a Notice of Appearance on behalf of Respondent.

4. The Notice and Order for Hearing alleges that:

- (a) On August 4, 1997, the Board issued Respondent a CPA certificate.
- (b) Respondent failed to provide documentation of 120 hours of mandatory Continuing Professional Education (CPE) credits for the years ended June 30, 2003, June 30, 2004, and June 30, 2005 to the Board, in violation of Minn. Stat. §§ 326A.04, subd. 4 and Minn. R. 1105.3000.
- (c) On December 31, 2005, Respondent's active CPA certificate expired.
- (d) Respondent failed to renew her CPA Certificate, in violation of Minn. Stat. § 326A.04.
- (e) On November 6, 2006, the Board served Respondent with a Notice of Conference with the Complaint Committee. The conference was scheduled for December 1, 2006. Respondent failed to appear at the conference on December 1, 2006. Respondent failed to appear before the Board, in violation of Minn. R. 1105.1300 and failed to respond to communications from the Board, in violation of Minn. R. 1105.1200.

¹ See, Affidavit of C.O. Ransom (January 11, 2007).

² Notice and Order for Hearing, at 3.

³ Notice and Order for Hearing, at 1.

5. The allegations contained in the Notice and Order for Hearing are deemed proven and are incorporated into these Findings by reference.

Based on these Findings of Fact, the Administrative Law Judge makes the following:

CONCLUSIONS

1. The Administrative Law Judge and the Board of Accountancy have jurisdiction in this matter pursuant to Minn. Stat. §§ 14.50, 214.10 and 326A.08.

2. Respondent received due, proper and timely notice of the charges against him and of the time and place of the prehearing conference. This matter is, therefore, properly before the Board the Administrative Law Judge.

3. Respondent is in default as a result of his failure, without the ALJ's prior consent, to appear at the scheduled prehearing conference.

4. Pursuant to Minn. R. 1400.6000, a contested case may be decided adversely to a party who defaults. On default, the allegations of and the issues set forth in that Notice of and Order for Hearing and Prehearing Conference or other pleadings may be taken as true or deemed proved without further evidence.

5. Based upon the facts set out in the Notice of and Order for Hearing, Respondent failed to submit a report showing completion of required Continuing Professional Education credits, in violation of Minn. Stat. § 326A.04, subd. 4 and Minn. R. 1105.3000.

6. Based upon the facts set out in the Notice of and Order for Hearing, Respondent failed to renew her license, in violation of Minn. Stat. § 326A.04.

7. Based upon the facts set out in the Notice of and Order for Hearing, Respondent failed to respond to communications from the Board, in violation of Minn. R. 1105.1200.

8. Based upon the facts set out in the Notice of and Order for Hearing, Respondent failed to appear before the Board, in violation of Minn. R. 1105.1300.

9. Respondent's conduct constitutes grounds justifying the Board to take disciplinary action against Respondent.

10. Minn. Stat. §§ 214.10 and 326A.08 empowers the Board to take disciplinary action against the Respondent, for his violations of agency orders, state statute and state rules.

11. The imposition of a disciplinary action against Respondent is in the public interest.

Based upon these Conclusions, and for the reasons explained in the accompanying Memorandum, the Administrative Law Judge makes the following:

RECOMMENDATION

Based upon these Conclusions, the Administrative Law Judge recommends that disciplinary action be taken against Lisa M. Beltz.

Dated: March 19, 2007.

s/Eric L. Lipman

ERIC L. LIPMAN
Administrative Law Judge

Reported: Taped, One tape
No transcript prepared

NOTICE

This report is a recommendation, not a final decision. The Board of Accountancy will make the final decision after a review of the record. The Board may adopt, reject or modify the Findings of Fact, Conclusions, and Recommendations. Under Minn. Stat. § 14.61, the final decision of the Board shall not be made until this Report has been made available to the parties to the proceeding for at least ten days. An opportunity must be afforded to each party adversely affected by this Report to file exceptions and present argument to the Board. Parties should contact Doreen Johnson Frost, Executive Director, Minnesota Board of Accountancy, 85 East 7th Place, Suite 125, St. Paul, MN 55101-2143, or call the Department at (651) 296-7938, to learn about the procedure for filing exceptions or presenting argument.

Under Minn. Stat. § 14.62, subd. 1, the agency is required to serve its final decision upon each party and the Administrative Law Judge by first class mail or as otherwise provided by law. If the Board fails to issue a final decision within 90 days of the close of the record, this report will constitute the final agency decision under Minn. Stat. § 14.62, subdivision 2a. In such a case, the Board must then return the record to the Administrative Law Judge within 10 working days to allow the Judge to determine the discipline to be imposed. The record closes upon the filing of exceptions to the report and the presentation of argument to the Board, or upon the expiration of the deadline for doing so. The Board must notify the parties and the Administrative Law Judge of the date on which the record closes.